



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BELMONT MUNICIPAL WATER & ELECTRIC UTILITY

Principal Office: 222 MOUND AVE.
BELMONT, WI 53510

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I GAYLE SPETH of _____
(Person responsible for accounts)

_____, BELMONT MUNICIPAL WATER & ELECTRIC UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	02/14/2002
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELMONT MUNICIPAL WATER & ELECTRIC UTILITY

Utility Address: 222 MOUND AVE.
BELMONT, WI 53510

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL VAN NATTA

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

222 MOUND AVE.
BELMONT, WI 53510

Telephone: (608) 762 - 5142

Fax Number: (608) 762 - 5525

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR CHAD C FREYMILLER

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: chadf@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR KENNETH LEAHY

Title: VILLAGE PRESIDENT

Office Address:

222 MOUND AVE.
BELMONT, WI 53510

Telephone: (608) 762 - 5142

Fax Number: (608) 762 - 5525

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/18/2000**Period covered by most recent audit:** 1/1/99 - 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL VAN NATTA**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**222 MOUND AVE.
BELMONT, WI 53510**Telephone:** (608) 762 - 5142**Fax Number:** (608) 762 - 5525**E-mail Address:**

Name of utility commission/committee: BELMONT VILLAGE BOARD

Names of members of utility commission/committee:MR KENNETH LEAHY, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	640,446	610,305	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	490,544	452,576	2
Depreciation Expense (403)	49,957	46,383	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	33,555	31,514	5
Total Operating Expenses	574,056	530,473	
Net Operating Income	66,390	79,832	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	66,390	79,832	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,477	33,612	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	21,477	33,612	
Total Income	87,867	113,444	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	87,867	113,444	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,896	14,768	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	13,896	14,768	
Net Income	73,971	98,676	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,410,628	1,311,952	20
Balance Transferred from Income (433)	73,971	98,676	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,484,599	1,410,628	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	21,477	5
Total (Acct. 419):	21,477	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	143,629	496,817	0	0	640,446	1
Less: interdepartmental sales	0	5,728	0	0	5,728	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		409			409	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	143,629	490,680	0	0	634,309	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	14,945		14,945	1
Electric operating expenses	18,455		18,455	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	33,400	0	33,400	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,919,311	1,831,557	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	623,417	588,109	2
Net Utility Plant	1,295,894	1,243,448	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	36,489	61,599	7
Total Other Property and Investments	36,489	61,599	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	161	181	8
Temporary Cash Investments (132)	516,592	483,202	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	78,895	81,398	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,504	4,331	14
Materials and Supplies (150)	33,514	35,586	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		1,449	17
Total Current and Accrued Assets	633,666	606,147	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,966,049	1,911,194	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	67,836	67,836	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,484,599	1,410,628	23
Total Proprietary Capital	1,552,435	1,478,464	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	238,848	254,136	26
Total Long-Term Debt	238,848	254,136	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	38,328	33,900	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	1,698	28,209	31
Interest Accrued (237)	11,175	11,890	32
Other Current and Accrued Liabilities (238)	3,916		33
Total Current and Accrued Liabilities	55,117	73,999	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	119,649	104,595	41
Total Liabilities and Other Credits	1,966,049	1,911,194	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,315,803	0	0	603,508	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,315,803	0	0	603,508	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	180,618	0	0	442,799	10
Total Accumulated Provision	180,618	0	0	442,799	
Net Utility Plant	1,135,185	0	0	160,709	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	169,464	418,645			588,109	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,702	25,255			49,957	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	880				880	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	25				25	10
Other credits (specify):						11
					0	12
Total credits	25,607	25,255	0	0	50,862	13
Debits during year						14
Book cost of plant retired	14,453	1,101			15,554	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	14,453	1,101	0	0	15,554	19
Balance End of Year	180,618	442,799	0	0	623,417	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.25%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other				27,392	27,392	27,822	2
Total Electric Utility					27,392	27,822	

Account	Total End of Year	Amount Prior Year	
Electric utility total	27,392	27,822	1
Water utility	6,122	7,764	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	33,514	35,586	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	67,836	1
Changes during year (explain):		2
Balance end of year	67,836	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Mound City Bank	03/09/1992	03/09/2002	5.75%	238,848	1
Total for Account 224				238,848	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	28,209	1
Accruals:		
Charged water department expense	21,414	2
Charged electric department expense	12,141	3
Charged sewer department expense	394	4
Other (explain):		
NONE		5
Total Accruals and other credits	33,949	
Taxes paid during year:		
County, state and local taxes	56,618	6
Social Security taxes	3,080	7
PSC Remainder Assessment	762	8
Other (explain):		
NONE		9
Total payments and other debits	60,460	
Balance end of year	1,698	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Mound City Bank	11,890	13,896	14,611	11,175	3
Subtotal	11,890	13,896	14,611	11,175	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	11,890	13,896	14,611	11,175	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	61,301	43,294	0	0	0	104,595	1
Add credits during year:							
For Services	3,983					3,983	2
For Mains	9,000					9,000	3
Other (specify):							
HYDRANT	2,071					2,071	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	76,355	43,294	0	0	0	119,649	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION	36,489	3
Total (Acct. 125):	36,489	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,164	5
Electric	63,731	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	78,895	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL ITEMS	1,711	12
DUE FROM SEWER - SHARED METER COSTS	2,793	13
Total (Acct. 145):	4,504	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,280,441	594,993	0	0	1,875,434	1
Materials and Supplies	6,943	27,607	0	0	34,550	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	175,041	430,722	0	0	605,763	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	68,828	43,294	0	0	112,122	6
Other (specify):					0	7
Average Net Rate Base	1,043,515	148,584	0	0	1,192,099	
Net Operating Income	44,712	21,678	0	0	66,390	8
Net Operating Income as a percent of						
Average Net Rate Base	4.28%	14.59%	N/A	N/A	5.57%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	67,836	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,447,613	3
Other (Specify):		4
Total Average Proprietary Capital	1,515,449	
Net Income		
Net Income	73,971	5
Percent Return on Proprietary Capital	4.88%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

February 19, 2002

Village Board
Village of Belmont
Belmont, Wisconsin 53510

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Belmont Electric and Water Utilities as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Belmont and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response from Chad Freymiller and Jim's comment:

Consider this matter closed, I will add details of this situation to the Belmont file for depreciation orders so it can be monitored in the future.

-----Original Message-----

From: Engelke, Elaine PSC

Sent: Thursday, September 26, 2002 8:03 AM

To: Luckow, James PSC

Subject: FW: Belmont Municipal Water & Electric Utility 2001 Analytical Review

Your response to this?

-----Original Message-----

From: Chad Freymiller [mailto:chadf@chorus.net]

Sent: Tuesday, September 24, 2002 4:06 PM

To: 'Engelke, Elaine PSC'

Subject: RE: Belmont Municipal Water & Electric Utility 2001 Analytical Review

The Village of Belmont does not keep a detailed listing of mains throughout the Village. It is the belief of Utility personnel that the mains replaced would not have been 50 years old. We have made note of our calculation concerning the average cost of replacements and will attempt to arrive at a more specific cost in the future. However, without a detailed listing of the mains throughout a municipality, the average cost calculation appears to be our best attempt for valuing replacements.

Followup emailed to Chad Freymiller 9/24/02:

Retired units of plant should be removed from the plant accounts at the actual or estimated original cost of installation, which is usually significantly less than the average cost of all existing units. If retirement cost is significantly overstated there is a severe reduction in accumulated depreciation. The identification and ownership section of your annual report indicates that the utility was organized in the year 1900, therefore the mains retired in 2001 could have a realized age of between 50 years and 100 years. The original installed cost of such old mains would have been less than \$5.00 per foot. Please contact outside plant personnel to determine whether the mains retired in 2001 were in an older section of town where the pipes had been in place for at least 50 years. If this is the case, it is recommended that an adjusting journal entry be recorded in 2002 to reverse the overpricing of retirement cost. Please provide this office with a copy of the adjustment to be recorded, or furnish an explanation why an adjustment is not required.

Response received 9/24/02 by email from Chad Freymiller:

Following is our response to the issues discovered during your analytical review of the Belmont Municipal Water & Electric Utility.

1. No individual account had a change of \$5,000 or 25% when compared to the prior year. Increased labor charges relating to repairs and maintenance expenses results in the increase in total expenditures between years.
2. The "other - local" tax rate noted is for the Fire District.

FINANCIAL SECTION FOOTNOTES

3. The \$16.65 average cost was determined by dividing the balance in mains at 1/1/01 (\$533,318) by the total number of main footage at 1/1/01 (32,031).

September 20, 2002

Mr. Daniel Van Natta, Director of Public Works
Belmont Municipal Water & Electric Utility
222 Mound Avenue
Belmont, WI 53510-9622

2001 Analytical Review DWCCA-440-ELE

Dear Mr. Van Natta:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Water Transmission and Distribution Expense, page W-5, increased over \$5,000 and 25 percent from the previous year. Please furnish an explanation
2. Schedule Headnote No. 5 to the Property Tax Equivalent schedule, page W-7, requests an explanation be provided in the schedule footnotes whenever an "other - local" tax rate is reported. Please explain this tax rate.
3. With reference to pages W-8 and W-15, the 700 feet of 6" mains removed from service during the year were retired at an average cost of \$16.65 per foot. Please state the source of this cost, because if these mains were at least 50 years old the original installed cost was probably significantly less than \$16.65 per foot.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

~~DIVISION OF WATER, COMPLIANCE, AND CONSUMER AFFAIRS~~

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Belmont.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	141,643	1
Total Sales of Water	141,643	
Other Operating Revenues		
Forfeited Discounts (470)	371	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,615	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,986	
Total Operating Revenues	143,629	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	7,199	9
Water Treatment Expenses (630-635)	6,001	10
Transmission and Distribution Expenses (640-655)	18,767	11
Customer Accounts Expenses (901-904)	8,934	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	11,900	14
Total Operation and Maintenance Expenses	52,801	
Other Operating Expenses		
Depreciation Expense (403)	24,702	15
Amortization Expense (404-407)		16
Taxes (408)	21,414	17
Total Other Operating Expenses	46,116	
Total Operating Expenses	98,917	
NET OPERATING INCOME	44,712	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	342	15,297	48,178	4
Commercial	37	2,676	8,828	5
Industrial	4	21,691	29,245	6
Total Metered Sales to General Customers (461)	383	39,664	86,251	
Private Fire Protection Service (462)	1		1,091	7
Public Fire Protection Service (463)	1		49,301	8
Other Sales to Public Authorities (464)	12	2,408	5,000	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	397	42,072	141,643	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	49,301	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	49,301	
Forfeited Discounts (470):		
Customer late payment charges	371	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	371	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,519	10
Other (specify):		
MISCELLANEOUS	96	11
Total Other Water Revenues (474)	1,615	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	506	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,145	7
Operation Supplies and Expenses (623)	439	8
Maintenance of Pumping Plant (625)	109	9
Total Pumping Expenses	7,199	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	1,391	11
Operation Supplies and Expenses (632)	4,610	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	6,001	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	7,856	14
Operation Supplies and Expenses (641)	3,011	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,625	16
Maintenance of Mains (651)	2,440	17
Maintenance of Services (652)	200	18
Maintenance of Meters (653)	2,454	19
Maintenance of Hydrants (654)	181	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	18,767	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	837	22
Accounting and Collecting Labor (902)	5,747	23
Supplies and Expenses (903)	2,350	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,934	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,534	27
Office Supplies and Expenses (921)	1,735	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	648	30
Property Insurance (924)	212	31
Injuries and Damages (925)	845	32
Employee Pensions and Benefits (926)	4,708	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	372	35
Transportation Expenses (933)	846	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	11,900	
Total Operation and Maintenance Expenses	52,801	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,068	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		394	2
Net property tax equivalent		19,674	
Social Security		1,565	3
PSC Remainder Assessment		175	4
Other (specify): NONE			5
Total tax expense		21,414	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223107				3
County tax rate	mills		8.239907				4
Local tax rate	mills		3.872853				5
School tax rate	mills		12.728913				6
Voc. school tax rate	mills		1.989099				7
Other tax rate - Local	mills		0.590390				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.644269				10
Less: state credit	mills		1.892659				11
Net tax rate	mills		25.751610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.872853				14
Combined School Tax Rate	mills		14.718012				15
Other Tax Rate - Local	mills		0.590390				16
Total Local & School Tax	mills		19.181255				17
Total Tax Rate	mills		27.644269				18
Ratio of Local and School Tax to Total	dec.		0.693860				19
Total tax net of state credit	mills		25.751610				20
Net Local and School Tax Rate	mills		17.868014				21
Utility Plant, Jan. 1	\$	1,245,079	1,245,079				22
Materials & Supplies	\$	7,764	7,764				23
Subtotal	\$	1,252,843	1,252,843				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,252,843	1,252,843				26
Assessment Ratio	dec.		0.896441				27
Assessed Value	\$	1,123,100	1,123,100				28
Net Local & School Rate	mills		17.868014				29
Tax Equiv. Computed for Current Year	\$	20,068	20,068				30
Tax Equivalent per 1994 PSC Report	\$	18,406					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,068					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	937		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	39,833		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	40,770	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	12,992	1,300	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	21,345	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,039		17
Diesel Pumping Equipment (326)	1,220		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	69,251	22,645	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,624		23
Total Water Treatment Plant	4,624	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			937	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			39,833	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	40,770	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,292	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			21,345	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			55,039	17
Diesel Pumping Equipment (326)	650		570	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	650	0	91,246	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,624	23
Total Water Treatment Plant	0	0	4,624	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	310,807		26
Transmission and Distribution Mains (343)	533,318	47,683	27
Fire Mains (344)	0		28
Services (345)	118,560	2,456	29
Meters (346)	46,608	7,315	30
Hydrants (348)	51,593	2,071	31
Other Transmission and Distribution Plant (349)	7,470		32
Total Transmission and Distribution Plant	1,068,756	59,525	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	5,852		34
Office Furniture and Equipment (391)	2,299		35
Computer Equipment (391.1)	1,567		36
Transportation Equipment (392)	45,653	2,674	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,601	30	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	706	303	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	61,678	3,007	
Total utility plant in service directly assignable	1,245,079	85,177	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,245,079	85,177	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			310,807	26
Transmission and Distribution Mains (343)	11,655		569,346	27
Fire Mains (344)			0	28
Services (345)	1,288		119,728	29
Meters (346)			53,923	30
Hydrants (348)	860		52,804	31
Other Transmission and Distribution Plant (349)			7,470	32
Total Transmission and Distribution Plant	13,803	0	1,114,478	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			5,852	34
Office Furniture and Equipment (391)			2,299	35
Computer Equipment (391.1)			1,567	36
Transportation Equipment (392)			48,327	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			5,631	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			1,009	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	64,685	
Total utility plant in service directly assignable	14,453	0	1,315,803	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	14,453	0	1,315,803	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,191	3,191	1
February			3,108	3,108	2
March			3,394	3,394	3
April			3,580	3,580	4
May			3,966	3,966	5
June			4,035	4,035	6
July			4,272	4,272	7
August			4,489	4,489	8
September			4,684	4,684	9
October			5,291	5,291	10
November			5,239	5,239	11
December			5,067	5,067	12
Total annual pumpage	0	0	50,316	50,316	
Less: Water sold				42,072	13
Volume pumped but not sold				8,244	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				633	16
Volume related to equipment/system malfunction				232	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				865	19
Volume pumped but unaccounted for				7,379	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				232	23
Date of maximum: 12/19/2001					24
Cause of maximum:					25
Watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				63	26
Date of minimum: 2/10/2001					27
Total KWH used for pumping for the year				99,021	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
222 MOUND ST - WELL 1	1	505	12	316,800	Yes	1
COMMERCE ST. WELL 2	2	503	16	518,400	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL 1	WELL 2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS - MORSE	LAYNE-NORTHWEST	5
Year Installed	1959	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	265	300	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	LAYNE-NORTHWEST	10
Year Installed	1959	1971	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	1992		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	177		9 10
Total capacity in gallons (actual)	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	500.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	1.000	724	0	0	0	724	1
M	D	2.000	630	0	0	0	630	2
M	D	4.000	5,687	0	0	0	5,687	3
M	D	6.000	12,939	1,000	700	0	13,239	4
P	D	6.000	3,472	0	0	0	3,472	5
M	D	8.000	5,595	0	0	0	5,595	6
P	D	8.000	972	0	0	0	972	7
M	D	12.000	2,012	0	0	0	2,012	8
Total Within Municipality			32,031	1,000	700	0	32,331	
Total Utility			32,031	1,000	700	0	32,331	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	10	0	0	0	10		1
M	0.750	305	0	3	0	302	19	2
M	1.000	31	4	1	0	34	16	3
M	1.250	7	0	0	0	7		4
M	1.500	5	0	0	0	5		5
M	2.000	7	0	0	0	7		6
M	4.000	2	1	0	0	3	1	7
M	8.000	1	0	0	0	1		8
Total Utility		368	5	4	0	369	36	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	475	37	0	0	512	76	1
1.000	9	0	0	(1)	8	0	2
1.250	0	0	0	0	0	0	3
1.500	7	0	0	0	7	2	4
2.000	6	1	0	0	7	1	5
3.000	1	0	0	1	2	0	6
4.000	1	0	0	0	1	0	7
Total:	499	38	0	0	537	79	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	342	29	0	7	0	134	512	1
1.000	0	3	0	1	0	4	8	2
1.250	0	0	0	0	0	0	0	3
1.500	0	4	3	0	0	0	7	4
2.000	0	1	2	2	0	2	7	5
3.000	0	0	0	1	0	1	2	6
4.000	0	0	1	0	0	0	1	7
Total:	342	37	6	11	0	141	537	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	60	2	1		61	2
Total Fire Hydrants	60	2	1	0	61	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	61
Number of distribution system valves end of year:	160
Number of distribution valves operated during year:	143

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 323-Increase due to utility purchasing a generator for well #1.

Water Mains (Page W-15)

Main additions were financed through developer contributions and the Utility's operating cash.

Water Services (Page W-16)

Service additions were financed with developer contributions and the Utility's operating cash.

Meters (Page W-17)

Number of meters owned were adjusted to detail provided by client.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	494,785	1
Total Sales of Electricity	494,785	
Other Operating Revenues		
Forfeited Discounts (450)	1,185	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	772	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	75	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	2,032	
Total Operating Revenues	496,817	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	396,774	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	11,090	11
Customer Accounts Expenses (901-904)	12,268	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	17,611	14
Total Operation and Maintenance Expenses	437,743	
Other Expenses		
Depreciation Expense (403)	25,255	15
Amortization Expense (404-407)		16
Taxes (408)	12,141	17
Total Other Expenses	37,396	
Total Operating Expenses	475,139	
NET OPERATING INCOME	21,678	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,185	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	<u>1,185</u>	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	<u>0</u>	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	<u>0</u>	
Rent from Electric Property (454):		
POLE RENT	772	5
Total Rent from Electric Property (454)	<u>772</u>	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	<u>0</u>	
Other Electric Revenues (456):		
MISCELLANEOUS	75	7
Total Other Electric Revenues (456)	<u>75</u>	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	396,774	15
Other Expenses (546)		16
Total Other Power Supply Expenses	396,774	
Total Power Production Expenses	396,774	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	4,081	21
Line and Station Supplies and Expenses (562)	997	22
Street Lighting and Signal System Expenses (565)	79	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	60	26
Maintenance of Structures and Equipment (571)	238	27
Maintenance of Lines (572)	2,718	28
Maintenance of Line Transformers (573)	48	29
Maintenance of Street Lighting and Signal Systems (574)	1,022	30
Maintenance of Meters (575)	424	31
Maintenance of Miscellaneous Distribution Plant (576)	1,423	32
Total Distribution Expenses	<u>11,090</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	885	33
Accounting and Collecting Labor (902)	8,607	34
Supplies and Expenses (903)	2,367	35
Uncollectible Accounts (904)	409	36
Total Customer Accounts Expenses	<u>12,268</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,883	38
Office Supplies and Expenses (921)	251	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,582	41
Property Insurance (924)	95	42
Injuries and Damages (925)	1,361	43
Employee Pensions and Benefits (926)	5,950	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	1,442	46
Transportation Expenses (933)	2,047	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	17,611	
Total Operation and Maintenance Expenses	437,743	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		9,840	1
Social Security		1,515	2
Wisconsin Gross Receipts Tax		200	3
PSC Remainder Assessment		586	4
Other (specify): NONE			5
Total tax expense		12,141	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223107				3
County tax rate	mills		8.239907				4
Local tax rate	mills		3.872853				5
School tax rate	mills		12.728913				6
Voc. school tax rate	mills		1.989099				7
Other tax rate - Local	mills		0.590390				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.644269				10
Less: state credit	mills		1.892659				11
Net tax rate	mills		25.751610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.872853				14
Combined School Tax Rate	mills		14.718012				15
Other Tax Rate - Local	mills		0.590390				16
Total Local & School Tax	mills		19.181255				17
Total Tax Rate	mills		27.644269				18
Ratio of Local and School Tax to Total	dec.		0.693860				19
Total tax net of state credit	mills		25.751610				20
Net Local and School Tax Rate	mills		17.868014				21
Utility Plant, Jan. 1	\$	586,479	586,479				22
Materials & Supplies	\$	27,822	27,822				23
Subtotal	\$	614,301	614,301				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	614,301	614,301				26
Assessment Ratio	dec.		0.896441				27
Assessed Value	\$	550,685	550,685				28
Net Local & School Rate	mills		17.868014				29
Tax Equiv. Computed for Current Year	\$	9,840	9,840				30
Tax Equivalent per 1994 PSC Report	\$	9,089					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	9,840					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	750		34
Structures and Improvements (361)	4,093		35
Station Equipment (362)	3,150		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	144,917		38
Overhead Conductors and Devices (365)	90,562		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	49,973	557	41
Line Transformers (368)	91,912	4,501	42
Services (369)	19,827	5,708	43
Meters (370)	28,710	3,967	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	41,401	399	47
Total Distribution Plant	475,295	15,132	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	17,396		49
Office Furniture and Equipment (391)	8,794		50
Computer Equipment (391.1)	1,634	22	51
Transportation Equipment (392)	69,570	2,674	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	1,632		54
Laboratory Equipment (395)	5,022		55
Power Operated Equipment (396)	6,365		56
Communication Equipment (397)	770	303	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			750 34
Structures and Improvements (361)			4,093 35
Station Equipment (362)			3,150 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			144,917 38
Overhead Conductors and Devices (365)			90,562 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			50,530 41
Line Transformers (368)			96,413 42
Services (369)			25,535 43
Meters (370)	1,101		31,576 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			41,800 47
Total Distribution Plant	1,101	0	489,326
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			17,396 49
Office Furniture and Equipment (391)			8,794 50
Computer Equipment (391.1)			1,656 51
Transportation Equipment (392)			72,244 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			1,632 54
Laboratory Equipment (395)			5,022 55
Power Operated Equipment (396)			6,365 56
Communication Equipment (397)			1,073 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	111,183	2,999
Total utility plant in service directly assignable	586,478	18,131
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>	<u>60</u>
 Total utility plant in service	 586,478	 18,131

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	114,182
Total utility plant in service directly assignable	1,101	0	603,508
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,101	0	603,508

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.11	17.56	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	1,644	Monday	12/18/2000	11:00	799
February	02	1,542	Monday	01/22/2001	10:00	780
March	03	1,538	Wednesday	02/21/2001	11:00	727
April	04	1,477	Wednesday	03/28/2001	16:00	703
May	05	1,499	Tuesday	04/17/2001	12:00	698
June	06	1,760	Monday	06/11/2001	15:00	754
July	07	2,008	Monday	07/09/2001	15:00	816
August	08	2,220	Tuesday	07/31/2001	16:00	919
September	09	1,766	Monday	08/27/2001	16:00	826
October	10	1,587	Wednesday	09/12/2001	14:00	701
November	11	1,552	Tuesday	10/23/2001	12:00	710
December	12	1,580	Wednesday	12/05/2001	18:00	821
Total		20,173				9,254

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated ALLIANT

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		9,256	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		9,256	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		9,206	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		9,206	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		50	27
Total Energy Losses		50	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		0.5402%	29
Total Disposition of Energy		9,256	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	460	3,538	1
Total Sales for Residential Sales		460	3,538	
Commercial & Industrial				
COMMERCIAL & INDUSTRIAL SALES	CG-1	97	1,095	2
LARGE POWER USAGE	CP-1	1	4,460	3
Total Sales for Commercial & Industrial		98	5,555	
Public Street & Highway Lighting				
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	15	113	4
Total Sales for Public Street & Highway Lighting		15	113	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		573	9,206	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		181,777	8,480	190,257	1
0	0	181,777	8,480	190,257	
		60,919	2,603	63,522	2
		224,557	6,778	231,335	3
0	0	285,476	9,381	294,857	
		9,421	250	9,671	4
0	0	9,421	250	9,671	
				0	5
0	0	0	0	0	
0	0	476,674	18,111	494,785	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		Alliant				1
Point of Delivery		ALLIANT SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		2400/4160				4
Point of Metering		Alliant Substation				5
Total of 12 Monthly Maximum Demands -- kW		20,173				6
Average load factor		62.8536%				7
Total Cost of Purchased Power		381,585				8
Average cost per kWh		0.0412				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
January		378	421			12
February		373	407			13
March		370	358			14
April		364	339			15
May		369	330			16
June		369	385			17
July		416	400			18
August		482	437			19
September		401	425			20
October		367	334			21
November		368	342			22
December		391	430			23
Total kWh (000)		4,648	4,608			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
January						40
February						41
March						42
April						43
May						44
June						45
July						46
August						47
September						48
October						49
November						50
December						51
Total kWh (000)						52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators					Total		Total	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity		Rated Plant Capacity (kW) (p)	Maximum Continuous Plant Capacity (kW) (q)
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	600	151	7,573	1
Acquired during year	43	5	250	2
Total	643	156	7,823	3
Retired during year	23			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	620	156	7,823	6
Number end of year accounted for as follows:				7
In customers' use	561	131	6,343	8
In utility's use	4			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	55	25	1,480	12
Total end of year	620	156	7,823	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Sodium Vapor	100	76	40,280	2
Sodium Vapor	250	7	13,860	3
Total		83	54,140	
Ornamental				
Metal Halide/Halogen	175	1	744	4
Sodium Vapor	100	25	13,250	5
Sodium Vapor	250	18	35,640	6
Total		44	49,634	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Increase in Account 545 is due to higher sales and increase in the cost of power.
